

# Audit or Review - Testing Heading wise Checkpoints Report

**Client Name:** BRAHMIS INDUSTRIES PRIVATE LIMITED

**Audit No:** BRA25-4 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

| SI No | Heading   | Check Point  | Assertions   | Workpaper Ref/Index   |
|-------|---|--|--|---|
| 1     | Accounting Standards (AS): Disclosures Checklist Revised October 2022 | Opening balance  | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Admin<br>On: 12/17/2025 13:34:03     |
| 2     | Accounting Standards (AS): Disclosures Checklist Revised October 2022 | vouching of bank accounts with bank statements   | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No | Workpaper Ref: 002<br>Comments: Remarks<br>By: Admin<br>On: 12/18/2025 15:36:25 |
| 3     | Accounting Standards (AS): Disclosures Checklist Revised October 2022 | expenses review - The cash expense limit is not exceeded (The cash expense limit for a business payment to a single person in a single day is Rs 10,000) | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Admin<br>On: 12/18/2025 13:20:05     |
| 4     | Accounting Standards (AS): Disclosures Checklist Revised October 2022 | TDS on expenses is deducted as per income tax rules (eg TDS on commission)   | Mandatory: Yes<br>Test Result: Yes<br>Annexure: No | Workpaper Ref:<br>Comments: Remarks<br>By: Admin<br>On: 12/17/2025 13:34:15     |

## Audit or Review - Testing Check Point Observation Details

| SI No | Check Point  | Observations  | Remarks By | Client Remarks |
|-------|--|---|------------|----------------|
| 1     | Opening balance  | all the opening balance have been properly entered  | Admin()    | -              |
| 2     | vouching of bank accounts with bank statements   | bank accounts are matching with bank statements   | Admin()    | -              |
| 3     | expenses review - The cash expense limit is not exceeded (The cash expense limit for a business payment to a single person in a single day is Rs 10,000) | no cash tranasction is exceeding Rs 10,000 per day to a single party                      | Admin()    | -              |
| 4     | TDS on expenses is deducted as per income tax rules (eg TDS on commission)   | except is repair and maintance the company have overall complied with the TDS provisions. | Admin()    | -              |